



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tong Zhou
DOCKET NO.: 20-08466.001-R-1
PARCEL NO.: 07-27-213-015

The parties of record before the Property Tax Appeal Board are Tong Zhou, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$37,260
IMPR.: \$71,980
TOTAL: \$109,240

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 2,028 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 440 square foot garage. The property has an approximately 10,347 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located within 0.23 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,020 to 2,415 square feet of living area. The dwellings were built from 1995 to 1997. Each comparable has a basement, central air conditioning and a 2-car garage. The properties sold from August 2019 to December 2020 for prices ranging from \$325,000 to \$389,000 or from \$159.47 to \$177.51 per square foot of living area, land included. Based on this evidence, the

appellant requested the subject's total assessment be reduced to \$109,239 which reflects a market value of \$327,750 or \$161.61 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,670. The subject's assessment reflects a market value of \$379,251 or \$187.01 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

The board of review submitted a Comparable Report containing supplemental property details for the appellant's comparable properties. The board of review reported the appellant comparables have sites ranging in size from 8,580 to 21,512 square feet of land area. Four of the comparables have finished basement area and five of the comparables each have one fireplace.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales located in the same assessment neighborhood code as the subject property. Board of review comparable #3 is the same property as the appellant's comparable #6. Six comparables have sites that range in size from 8,004 to 10,560 square feet of land area. Each parcel is improved with a two-story dwelling of frame or frame and brick exterior construction that range in size from 2,028 to 2,415 square feet of living area. The homes were built from 1995 to 1997. Each comparable has a basement, with four having finished area. Each dwelling has central air conditioning and a 2-car garage ranging in size from 400 to 480 square feet of building area. Six comparables each have one fireplace. The properties sold from May 2017 to September 2019 for prices ranging from \$367,000 to \$402,000 or from \$159.63 to \$189.28 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, counsel for the appellant argued board of review comparables #1, #2, #4, #5, #6 and #7 are not comparables properties due to differences from the subject in dwelling size and/or are remote 2017 or 2018 sales. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains twelve comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to appellant comparables #1, #3, #5 and #6 along with board of review comparables #1, #2, #3, #5, #6 and #7, including the common property, which have finished basement area, unlike the subject, and/or sold in 2017 and 2018, less proximate to the January 1, 2020 assessment date.

The Board finds the best evidence of market value to be appellant comparables #2 and #4 and board of review comparable #4 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. These comparables sold from May 2019 to October 2020 for prices ranging from \$325,000 to \$386,400 or from \$159.47 to \$162.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$379,251 or \$189.01 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall market value basis and above the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 16, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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